

County of San Diego  
Auditor and Controller  
Property Tax Services  
County Administration Center  
1600 Pacific Highway, Room 077  
San Diego, California 92101

DISTRICTS FOR WHICH FINANCIAL TRANSACTIONS MUST BE REPORTED

Government Code Section 12463.1 classifies the following as "districts" for reporting the financial transactions of counties, cities and districts:

"A public entity, agency, board, transportation planning agency designated by the Secretary of the Business, Transportation, and Housing Agency pursuant to Section 29532, or commission provided for by a joint powers agreement pursuant to Chapter 5 (commencing with Section 6500) of Division 7, Title 1, and a nonprofit corporation as defined herein, shall be deemed a district within the meaning of this section. The Controller shall compile and publish these reports pursuant to Section 12463."

For the purposes of this report, a nonprofit corporation means one that:

1. was formed in accordance with the provisions of a joint powers agreement to carry out functions specified in such agreement,
2. has issued bonds for the purpose of constructing a building, stadium, or other facility which is subject to a lease or agreement with a local public entity, and the interest on such bonds is exempt from federal income taxes, or
3. is wholly owned by a public agency.

Please complete the questionnaire ([Attachment 2A](#)) for any of the above specified entities in accordance with Government Code Section 12463.1 in addition to providing us with the information regarding your officers.

Government Code Section 12463 requires the State Controller to compile and publish certain reports of public interest and Section 12463.1 requires that data for the reports shall be furnished to the Controller.